

**REMARKS**

Claims 1, 12, 13, 21, and 42-46 have been amended. Claims 48 and 49 have been added. Claims 1-49 are pending.

Support for the added subject matter can be found throughout the original disclosure. See, for example, Figs. 10A-10C and pages 10-18 of the original specification, and particularly paragraphs 51-52.

Reconsideration and allowance are respectfully requested in view of the following remarks.

**Rejections Under 35 U.S.C. § 103**

Claims 1-7 and 15-47 are rejected under 35 U.S.C. §103(a) as allegedly being unpatentable over Wilkinson et al. (Rev. ed. of "Accounting Information Systems", 1997, hereinafter "Wilkinson") in view of O'Rourke ("Creating Financial Information in XBRL", June 2001, hereinafter "O'Rourke"), and further in view of Anita Hollander S. ("Accounting, Information Technology, and Business Solutions", 1999, hereinafter "Hollander"). Claims 8-14 are rejected under 35 U.S.C. §103(a) as allegedly being unpatentable over in view of O'Rourke and Hollander, and further in view of Needle ("Guide to Small Business Accounting Software", hereinafter "Needle"). These rejections are respectfully traversed, for at least the following reasons.<sup>1</sup>

An exemplary embodiment of the disclosure provides a method for organizing multiple accounts. The exemplary method includes assigning labels to each of multiple accounts from among labels (e.g. attributes, attribute centers, etc.) included

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<sup>1</sup> The Office Action contains statements characterizing the claims and related art. Regardless of whether any such statements are specifically addressed herein, Applicants' silence as to these characterizations should not be construed as acceptance of them.

in a label set, one or more of the labels being one or more attributes. Received data is matched with labels from the label set and posted to the accounts based on the labels matched to the received data.

The exemplary method, as illustrated, for example, in Fig. 10A, also includes forming a first data structure (e.g. transaction 1012) to include a first pointer (e.g. attribute group ID AG-1) to an attribute group (ACEG) including one or more of the attributes. The attribute group (ACEG) is linked to the first data structure pointing to the attribute group via a second pointer that points to the first data structure.

The exemplary method also includes forming a second data structure (e.g. transaction 1022), which has the one or more attributes of the attribute group (ACEG), to include the first pointer (e.g. attribute group ID AG-1) to the attribute group (ACEG). The attribute group (ACEG) is linked to the second data structure via an third pointer that points to the second data structure.

In the exemplary method, at least one additional attribute (L) is dynamically assigned to the first and second data structures (e.g. 1012 and 1022, respectively), by adding the at least one additional attribute to the attribute group. In exemplary embodiments, the first and second data structures can include at least one of a) one of the multiple accounts, b) a sub-account of one of the multiple accounts, and c) an entry in one of the multiple accounts. At least part of the first data structure and at least part of the second data structure can be output based on at least one of the attributes of the attribute group linked to the first data structure and the second data structure.

Independent claim 1 broadly encompasses various features of the above described exemplary embodiment.

The Examiner points to pages 86 to pages 107 (22 pages in total<sup>2</sup>) of Hollander as allegedly containing features related to attributes, as recited in claim 1. However, Hollander, whether considered alone or in combination with the Wilkinson, O'Rourke, and Needle documents, does not disclose or suggest all of the features of claim 1, including, for example, the recited forming, linking, and assigning steps. Accordingly, claim 1 is allowable.

Claims 2-49 are allowable by virtue of their dependency from allowable claim 1 and on their own merits.

For example, claim 37 recites modeling changes to identified accounts and identified posted data that achieve received goals and rules. The Examiner points to page 382 of Wilkinson, which discusses information needs of external parties, as containing all of the features of claim 37. However, the information needs of external parties cannot correspond to the recited modeling because they are not disclosed as being based on received goals and rules. The other applied documents do not remedy the deficiencies of Wilkinson. Accordingly, claim 37 is allowable.

In another example, claim 47 recites logically locking related entries across the multiple accounts by inserting a code into a lock table, wherein the code indicates at least one Attribute relating the locked entries. The Examiner points to pages 160 and 161 as allegedly disclosing this feature. However, the applied portions contain no discussion of locking, as recited in claim 47. The other applied

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<sup>2</sup> Applicants note that the Office Action, in several instances, uses citations of one or more pages to assert that claimed features can allegedly be found in the cited passages. From these lengthy citations, Applicants are unclear as to which portions of the passages the Examiner considers to correspond to the claimed features and how the passages allegedly correspond. The Examiner is respectfully requested to particularly point out which features of the applied art allegedly correspond to the claimed subject matter.

documents do not remedy the deficiencies of Wilkinson. Accordingly, claim 47 is allowable.

**Conclusion**

From the foregoing, further and favorable action in the form of a Notice of Allowance is respectfully requested.

In the event that there are any questions concerning this amendment, or the application in general, the Examiner is respectfully requested to telephone the undersigned so that prosecution of present application may be expedited.

Respectfully submitted,

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